--- 25 Cigarettes - Series “C” - as used by “L. O. Grothe” - 1935-39 ---

“L. O. Grothe” had been manufacturing tobacco products in Montreal since the plant first appeared with a *green* license as the “Larue Tobacco Company” [**23-17**] on the Official List of 1904. Subsequently they were called the “Grothe Tobacco Factory” in the Official List of 1914. Designated as [**16-10D**] in the Official Lists of 1935 and 1942, they first appear in the cigarette cancellations of early 1939. At this time, under the control of “Imperial Tobacco”, they were using a numerical *weekly* three digit dating code, in which the first two digits provided *the week*, and the last digit gave *the year*. The first listed date coded use of the imperforate twenty-five cigarette Series “C” stamp, cancelled by “L. O. Grothe”, is from the 3rd week of 1939. [This material is mostly taken from information supplied by Chris Ryan]

★**RC-394** - 25 cigarettes, imperf, coded **16-10D / 39** by “L. O. Grothe” in the 3rd week [January] 1939

★**RC-394** - 25 cigarettes, imperf, coded **16-10D / 369** by “L. O. Grothe” in the 36th week [September] 1939

[★RC-394] **--- 1939 - reading in the week of production - 7 copies to date ---**

	---	---	**39**	---	---	---	---	---	**99**
---	**119**	---	---	---	---	---	---	---	---
---	---	---	---	---	---	**269**	---	---	---
309	---	**329**	---	---	---	**369**	---	---	---
---	---	---	---	---	---	---	---	---	---
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Since all of the later number codes seem to represent an ***even number*** of weeks, it is possible that “L. O. Grothe” was then changing their code every ***two weeks***.

The wartime Budget of September 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand and the manufacturers responded by decreasing their package sizes by one cigarette per pack of ten or major fraction thereof. Thus the pre-war pack of *twenty-five* cigarettes was reduced to *twenty-three* cigarettes still selling *across Canada* (except in Montreal) at 25¢ per pack.

In Montreal which (since May 1st 1935 under their 2% municipal retail sales tax) had been selling a *twenty-four* cigarette pack for 25¢, the pack size was reduced to *twenty-two* cigarettes.

Sale of this *twenty-two* cigarette pack in 1941 was not restricted to 30¢ sale in *Quebec*. The “Toronto Star” advertises “British Consols” at 22 for 25¢ in September 1941. [from advertisements supplied by Chris Ryan]

--- 25 Cigarettes - the initial company surcharge by “L. O. Grothe” for the Budget of June 1942 ---

When the Budget of June 23rd 1942 under the “Special War Measures Act” imposed an excise tax of 1¢ per five cigarettes (or major fraction thereof) “L. O. Grothe” surcharged the imperforate twenty-five cigarettes stamp in ***orange-red*** ink (the Lee Brandom ***vermilion***) with a three line 3 mm. Gothic **5¢ / EXCISE / TAX** as the company provisional **RC-505**. I thought that the collection contained a copy of this item, but on closer inspection I decided that it was a copy of the Tuckett Tobacco surcharge. Thus a copy of **RC-505** is **WANTED!**

--- 25 Cigarettes - a second company surcharge by “L. O. Grothe” for the Budget of June 1942 ---

“L. O. Grothe” customarily made a second surcharge on sheets obtained from Ottawa under the increased Budget rates, using a central orange-red compressed Gothic 6 mm. **5** on *twenty-five* cigarettes, as an “L. O. Grothe” provisional. I have not yet seen this item which probably exists, since Fritz Angst reports a copy of the compressed vermilion **5** on *twenty-two* cigarettes. Why not a companion on *twenty-five* cigarettes?

--- 25 Cigarettes - the BABN surcharge for the Budget of June 1942 - as used by “L. O. Grothe” ---

In July 1942, for general distribution, BABN overprinted imperforate sheets of the *twenty-five* cigarettes stamp in red ink with their usual 6 and 3 mm. three line Gothic **5c. / EXCISE / TAX** as **RC-643**.

★**RC-643** - **5c. / EXCISE / TAX** on 25 cigarettes, imperf, coded **16-10D / 112** by “L. O. Grothe” in November 1942

[★RC-643]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	---	---	---	**112**	---
1943	---	---	---	---	---	---	---	---	---	---	---	---

Under the Budget of June 23rd 1942 *twenty-five* cigarettes were sold *across Canada* (except in Quebec) for a minimum of 35¢ per pack. In *Quebec* with their 10% tobacco tax *twenty-two* cigarettes were sold at the same price.

--- 25 Cigarettes - the “L. O. Grothe” company re-surcharge of RC-643 for the March 1943 Budget ---

When the Budget of March 3rd 1943 doubled the excise tax, “L. O. Grothe” re-surcharged their *on-hand* sheets of **RC-643** in deep blue ink with a 5 mm. Gothic **10c.** over a 10 x 6 mm. *killer slug* **OO** as the company provisional **RC-695**. The collection ***does not contain*** and I have not seen a copy of this item. **WANTED!**

--- 25 Cigarettes - the BABN 1943 re-surcharge of RC-643 as used by “L. O. Grothe” ---

For the Budget of March 3rd 1943 BABN re-surcharged sheets of **RC-643** in dark blue ink a 6½ mm. central *killer* Gothic **10c.** as the BABN provisional **RC-750**.

★**RC-750** - **10c.** over **5c.** / EXCISE / TAX on 25 cigarettes, imperf, coded **16-10D / 123** by “L. O. Grothe” in December 1943

[RC-750]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	---	---	---	---	---
1943	---	---	---	---	---	---	---	---	---	---	---	**123**

Under the Budget of March 3rd 1943 *twenty-five* cigarettes sold across Canada (except in Quebec) for 40¢ per pack. In *Quebec* (with their 10% tobacco tax) *twenty-two* cigarettes were selling at the same price

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--- 25 Cigarettes – BABN's 1943 surcharge - as used by "L. O. Grothe" ---

For general distribution under the Budget of March 3rd 1943, BABN surcharged the imperforate twenty-five cigarettes stamp with their 6 and 3 mm. three line Gothic **10c. / EXCISE / TAX** as **RC-776**.

★**RC-776** - **10c. / EXCISE / TAX** on 25 cigarettes, imperf, coded **16-10D / 123** by "L. O. Grothe" in December 1943

[★RC-776]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	---	---	---	---	---
1943	---	---	---	---	---	---	---	---	---	---	---	**123**

Cigarette production was apparently terminated at "L. O. Grothe" early in 1944, and was assumed by the parent company, "Imperial Tobacco", Montreal. Was the plant closed?

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